# STATE

OF THE

## SUGAR-TRADE;

SHEWING THE

## DANGEROUS CONSEQUENCES

THAT

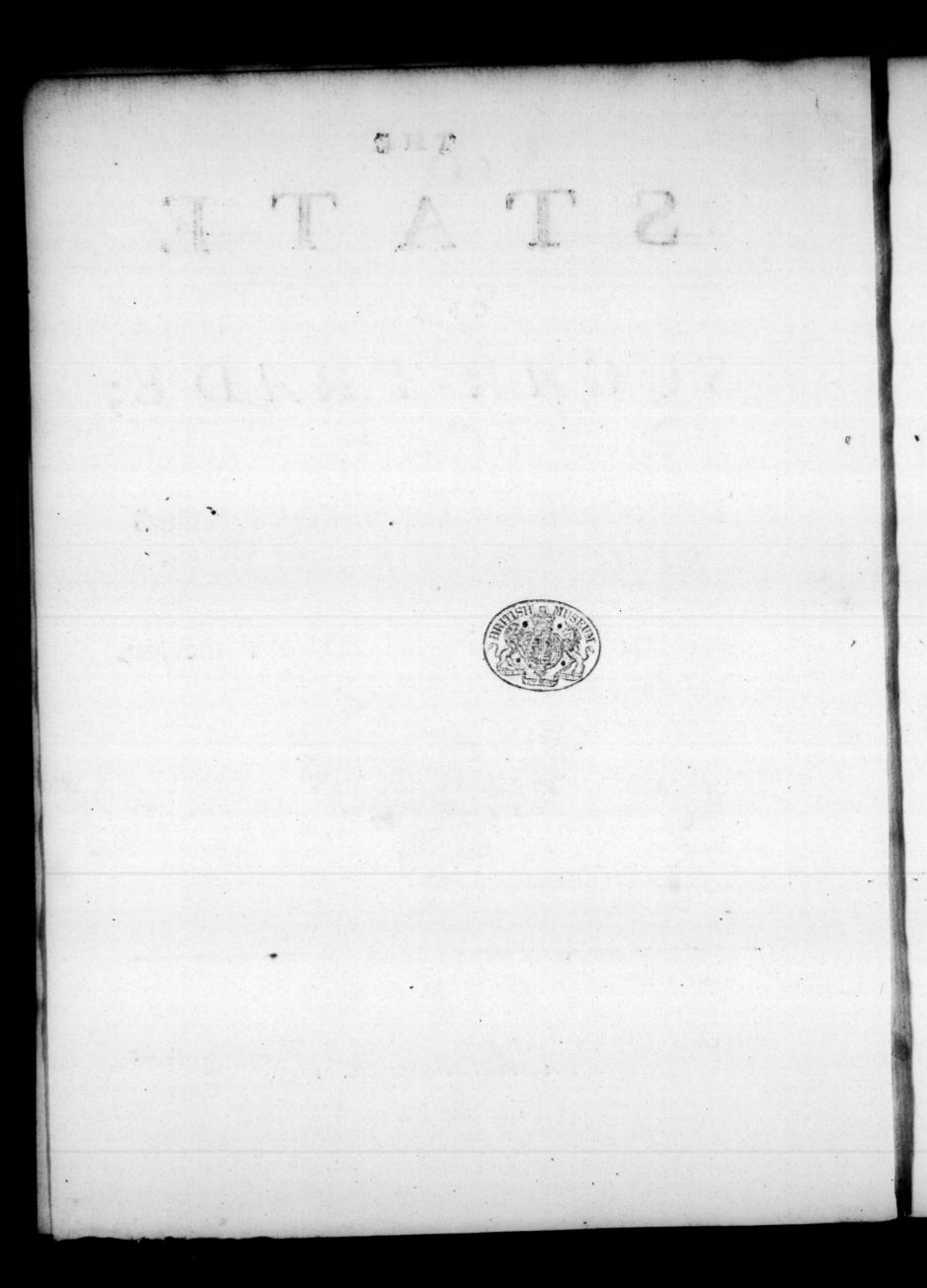
Must attend any additional DUTY thereon.



#### LONDON:

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[ Price Six-Pence. ]



THE

## STATE

OFTHE

## SUGAR-TRADE;

SHEWING

The dangerous Consequences that must attend any additional Duty thereon.

INCE an additional Duty on Sugar is once more talked of, it behoves every Well-wisher to his Country, to exert his Faculties in order to inform the Publick of the ill Consequences that must follow an additional Burthen on this declining Trade; and to satisfy the worthy Land-holders of Great Britain, that the British Sugar Planters now pay more Taxes than they do, and more than any of their Rival Neighbours, besides many other Incumbrances and Hardships they labour under.

SOME People urge that this Duty will fall on the Consumer, and not on the Planter; or that if it shall fall on the Planters, they are well able to bear it from the exorbitant Price Sugar has lately A 2 fold

fold for; and they would strengthen this Opinion from the Way of Living of some of our Sugar-Planters.

America: Some Years, some particular Plantations, as well as the Colonies of some Powers, make large Crops, whilst others make short Crops; and some Years there will be more Sugar made by the Whole, than will answer the European Consumption, and some Years less, as is the Case this very Year, (1747) which is apparently the Cause of the Rise of the Price of Sugar; but in other Years, when it shall happen that there is more made in America, than is wanted in Europe, which must be taken as a general Market, the Price will fall in Proportion all over Europe, and particularly in Great Britain, without any Regard to Duties. So that all the Duties on Sugar in Great Britain, as well as the Colonies, will be so much Money taken from the neat Income of our Planters.

Thus it appears that the Price of Sugar fluctuates according to the Quantity imported into Europe, without any regard to any advanced Duties. Nor can the Quantity be proportioned or afcertain'd according to the Demand, as in the Case of many other Commodities, from the great Charge in settling a Sugar Plantation, the long growth of the Sugar-Cane, the uncertain Produce, and many other Reasons. It can be easily proved from the Merchants Books, that during the last Peace, Sugar sold at between 30 s. and 40 s. per Hundred Weight, then fell down to between 15 s. and 25 s. according to the Surplus at Market, and then rose again to between 30 s. and 40 s. according to the Scarcity. And all this Time there was little or no Variation in Freights, Insurance, or Duties.

I WILL suppose this intended Duty to be one Farthing per Pound, or 2 s. 4 d. per Hundred Weight, as formerly mentioned, and shall make my Computations accordingly.

THE Quantity of Sugar imported into Great Britin,\* is abated of late Years, from high Prices of Negroes and other Plantation Necessaries, Hurricanes, Losses at Sea, and other Discouragements; and the Price of Sugar is, of Consequence, much higher than it was before such Abatement, and yet the Planters in general are no Gainers thereby, since 60,000 Hhds. if sold now at 42 s. per Hundred Weight in an Average, or 50,000 Hhds. at 48 s. per Hundred, or 40,000 Hhds. at 56 s. per Hundred, will clear our Planters in general less than 70,000 Hhds. (which is a full Crop) will in Time of Peace if sold, at 25 s. per Hundred in an Average. All which will appear from the Appendix hereunto annex'd mark'd A, from which the following Table is taken.

A Table shewing what the British Sugar Planters now pay for Taxes, and what remains to the Planters; and how much fer Cent. one Farthing per Pound, or 25. 4d. per Hundred additional Tax, will amount to on such Remains.

Hhds of Sugar of 12 C.import- ed into Great- Britain.		furan	ce, E	Char- ht, In-	Ch	arges	are	Hur	nd. fr	rom	Hui all (	nd. a Char	fier ges esare	additiona Duty on fuch Re- mains is.
In Time of Peace. Suppose 70000	1. s. d.	1.	s.	d. 3	1.	s. 13	d. 9	1.	s. 4	d.	1.0	s. 9	d.	per Cent.
In time of War with France. Suppose 60000 40000														
50000	0 48 0	1	13	7	0	14	5	0	6	0	0	8	5	27
40000	10560	2	1	0	0	15	0	0	6	8	0	8	4	28

It appears by the first Article of this Table, that 4 s. 5 d. per Hundred Duties taken from 13 s. 9 d. per Hundred, is 31 per Cent, or 6 s. 6 d. now paid out of every 20 s. Sterling, and the additional Duty before mention'd of 2 s. 4 d. per Hundred taken from 9 s. 4 d. per Hundred, is 25 l. per Cent. or 25 l. out of every 100 l. clear'd by the Planters in general from their Plantations,

<sup>\*</sup> Vide Appendix B. No. II.

when 70,000 Hhds. of Sugar are fold in Great Britain in one Year at 25s. per Hundred Weight in an Average, and the other three Articles may be computed accordingly.

THUS it appears to a Demonstration, from these four Computations, which are fully explain'd by the said Appendix A, that the Price of Sugar is govern'd by the Quantity, and that the Duties lie on the Planters, and that they pay a much larger Proportion of the neat Income of their Plantations for Taxes, than is now paid by the Landholders of Great Britain.

THESE Computations are made upon the whole British Sugary, from the best Proofs that an Affair of this Sort can admit of. But in this Cafe, as in all others of the like Nature, there is a great Variety as to Particulars. Some Planters will make much more than others from their Skill, Art, Industry and good Management, as well as from the Goodness of their Soil, Quality of their Sugar, Situation for Rains, commodious Buildings, Success as to Mortality amongst their Negroes, Horses and Cattle; and great Variety will happen from Hurricanes and Blast; and some particular Spots of Land may be compared to Hop-Lands in England, and fome few Plantations, in very good Years, will yield as much Rum as will go near to answer their Plantation Expences, and others not half as much; and sometimes the Sugar and Rum together will not answer the necessary Expences of the Plantation; and many of our Plantations often run their Owners in Debt from dry Weather and other Casualties, (without any Regard to Captures) as is the Case this Year with many of our Sugar Planters. altho' the Price of Sugar is at this Time so high. And these Planters must have Recourse to their Merchants and Factors in England, and borrow Money of them, at 51. per Cent, Interest, to support their Plantations till better Times, unless an additional Duty on Sugar shall put a Check to their usual Credit on such Difasters, and thereby oblige them to borrow Money in the Co-Ionies at 81. per Cent Interest, if this Duty will not affect their Credit there also, and compel them to remove with their moveable Stock to fettle in Foreign Colonies. THERE

THERE are other Planters who have met with better Success from the Reasons or Varieties just mention'd; and some of them live here and enjoy the Fruits of, perhaps, an Hundred Years Industry of their Ancestors, in Planting, Merchandize, and other Professions in that Part of the World, who thereby lent a helping Hand towards the Advancement of the British Colonies, and consequently the British Trade and Navigation.

But these Sugar Planters are very sew in Proportion to those that are labouring with the utmost Industry in the Colonies, against a strong Rivalship, heavy Duties, and many other Incumbrances.

THERE is another Point worthy of the most serious Attention with regard to laying an additional Duty on British Sugar, even let it be ever so small, which is the great Increase of the French in the West-India Trade over and above any other European Power.

The Sugars produced by the French in 1742, amounted tothe Quantity of \* 122,500 Hhds. of 12 Hundred each; and they
spare to foreign Markets from the Quantity of 60,000 to 80,000
such Hhds. per Annum, besides Indigo, Ginger, Cosse, Cocoa,
and other Products of their Sugar Islands, which together, before
the present French War, amounted to upwards of two Millions
Sterling: A Sum exceeding our Land-Tax of 45. in the Pound.
And before the Peace of Utrecht, the English exceeded the French
in their West-India Trade abundantly, and even supplied them
with British Sugar, and imported large Quantities of British Indigo,
and now have lost that valuable Branch of Trade by a Multiplicity
of Duties: And may not the same Cause produce the same Essect
with Regard to British Sugar?

THE Quantity of Sugars produced by the English, the same Year, amounted to no more than 65,500 Hhds. of 12 Hundred each, and the Exportation of all the British West-India Products, to all Foreign Markets and Ireland too, will scarcely pay for the Indigo we now take of Foreigners. This has a melancholy Appearance, when it is considered that there was the Quantity of 25,000 Hhds. of Sugar of 12 Hundred each, exported from Great Britain in the Year 1717, besides Ginger, and other West-India Products.

THE Portugueze produced in their several Settlements in the Brasils, in the Year 1736, about † 69,000 Chests of Sugar of 12 Hundred each, and supply Spain, the Mediterranean, Hamburg and Holland, with a considerable Proportion of that Produce, and formerly they supplied England and France with considerable Quantities of Sugar, before they advanced their Duty to El Dizieme, or 10 per Cent; and before the French ran so far a-head of all their Rival Neighbours.

of Sugar per Annum at Surinam, and are now, with the Help of the || English, making Improvements on Berbecie and Isequebe, an extensive Country well water'd with navigable Rivers, adjoining to Surinam on the Continent of South America; and sometimes they import Sugar from the East Indies.—They pay 3 per Cent Duty on their Sugar either in their Plantations, or in Holland, at the Option of the Proprietor, and according to their Method of rating their Sugar, do not pay above 2 per Cent on the full Value.

#### \* + Vide Appendix B. No. I.

# Extract of a Letter from a Gentleman in Barbados to his Friend in London, dated July, 2, 1747.

<sup>&</sup>quot;I can inform you, that many of the Gentlemen of this Island, as well Planters as Merchants, have chose to lay out their Mozey in purchasing Plantations in the Dutch Settlements at Berbecie and Isequebe, rather than in this or any other of the English Sugar Islands, particularly Col. G—ns, Judge G—es,

Mr. B \_\_\_\_er, Major G \_\_\_ey C \_\_\_ke, Capt. B \_\_\_be, and many others.

WHETHER

Whether her the great Increase of the French in this valuable Branch of Commerce, so much beyond any other European Power, is owing to the Extent and Fertility of their Territories in the West-Indies, or to their prudent Regulations and Encouragements at Home and Abroad, from the Experience and Vigilance of their Council of Commerce, I will not determine; the I believe chiefly to the latter; but be that as it may, I shall proceed with shewing the particular Care the French take of their Commerce to Africa and their West-India Islands, which will appear from what follows, viz.

In one of the French Memorials, the Deputies of the Council of Trade represent to the Royal Council, " That the Com-" merce of Guinea has fuch Relation to that of the French Islands " in the West-Indies, That the one cannot subsist without the " other. By those Trades we have deprived our Competitors in "Traffick of the great Profits which they drew from Us, and " may put ourselves into a Condition, by their Example, to draw " Profit in our Turn from them, and especially from the \* English. "We may increase those Trades considerably, seeing that Nation " in their Islands, with less Advantage than we, in Territories of " less Extent, and in much less Time, have found Means to em-" ploy yearly above 500 Ships, whilst we do not, without great "Difficulty, employ 100.—Every Body is sensible of the Benefit " of Navigation, and that the Happiness and Glory of a State "very much depend upon it: There can be no Commerce with-" out it; it governs the Fortunes of the Merchants; it maintains " a great Number of Subjects, Seamen and Mechanicks; no one " is ignorant that the Navigation of France owes all its Increase " and Splendor to the Commerce of its Islands, and that it cannot

<sup>\*</sup> It is plain from hence, that what the French have in View, is to crush or secure to themselves the British Sugar Colonies in America, so that the English in Time, may be obliged to take Sugars from the French, as they did formerly from the English.

be kept up and enlarged otherwise than by that Commerce."
Page 1, 2.

AND in Page 13, there are the following Words, viz. "High "Duties hinder great Consumption; the dearer any thing is, the

" more sparing are People in using it; this is contrary to the De-

" fign of improving Colonies." \*

It appears that the French have strictly observed that Rule, as they have laid little or no Duties on the Importation of their Sugar, or any of their American Products, since the Year 1698, however pressing the Exigencies of their Government have been, or whatever Price their Sugar has sold at since that Time.

They pay but 3\frac{2}{3} per Cent on a low Valuation, which reduces it to about 2 per Cent on the Importation of their Sugar into France, besides an Inland Duty of three Livres, or 25. 9 d. Sterling, per Hundred, with a Deduction; yet Sugars, and other Effects of their African Company, are exempted from half the Imposts payable at the Custom-House, and from all local Duties on what is imported or exported by them: And the French Planters pay but 1 per Cent on the Exportation of their Plantation Products from their Islands, whilst the Planters of Barbadoes and the Leeward Mands pay 4\frac{1}{2} per Cent on their Exports.

THE French King allows his Subjects that Trade to Africa, a Bounty of 10 Livres, or 9 s. 2 d. Sterling a-head for every Negroe, and as much for every Ounce of Gold Dust which they carry from the Coast of Guinea; and they are allowed several other Advantages.

THE French are permitted to carry their Sugar, and other American Products, from their Sugar Islands, directly to Spain, and from the commodious Situation of Dunkirk, Ostend and Mar-

\* It is notorious that whenever the Price of Sugar is high in Great Britain, the Consumption, and consequently the Revenue, abates in Proportion.

feilles,

feilles, they have in Effect the like Advantage to Flanders, Holland, Germany and Italy.

And although the French King's Edicts, or Laws, are as strict as our Acts of Trade and Navigation, as to the Prohibition of Foreigners from trading in their Islands and Colonies in America, yet their great Officers have discretionary Power to dispense with those Laws, where it shall appear for the Benefit of their Colonies, and without prejudice to the Trade and Navigation of France.

THEY often exchange their Surplus Rum and Molasses with the English for Cash, Horses, Shipping, Timber, Provisions and other Plantation Necessaries, to a very great Amount.

THERE is a confiderable Trade carried on between the French Islands and the Spanish Islands of Margueritta, Trinidado, Porto-Rico, and other Spanish Ports in America, whereby the French receive from the Spaniards, Money, Horses, Mules, Cocoa, Cochineal, Tobacco and other American Products, in return for French Manusactures and Negroes. And the French employ between 100 and 150 Sail of Sloops and other Vessels, in and about the Island of Martinico.

THE French King grants Lands in his Plantations, Gratis, to poor People, sent thither from France, and gives them other Encouragements to go over and settle there; and moreover, lends Money to his American Subjects, in Cases of Hurricanes, or other unavoidable Missortunes.

THEY check exorbitant Fees, extravagant Port Charges and Extortions, and discountenance Usury and high Interest in their Colonies, and take special Care that none of their Planters Estates are broke up by hasty Creditors, and in such a Manner as tends to the Advantage of all Parties interested, as well as to the Benefit of the Colony.

THE Fortifications in the French Sugar Islands are erected and maintained at the King's Expence; which in the English Islands, is B 2 chiefly

chiefly done by the Inhabitants at a vast Expence, especially in Time of War, and that exclusive of the said Duty of 4½ per Cent. And he pays Wages to Marines that are taken on Board their private Ships, which Ships are at the Expence of Victuals only so uch Marines.

THE French have lately fent a Governor, with Men and Cannon, to Sta Lucia, with a View of feizing and fettling that Island, where there is as good an Harbour as that in the Island of Cape Breton, in Sight of Martinico, and another not much inferior to it; and they are determined to hold it at all Events, well knowing that the Power that holds that Island will keep their Enemies in Awe in that Part of the World, and diffress them in Time of War, if not totally overthrow them: For this Reason, as the Marquis De Champaignie, General of the French Windward Islands, declared long since to the Author. It has always been thought good Policy in both Crowns to let this fruitful and important Island remain neutral; and it is to be hoped that timely Care will be taken that it may be fo, or that it may be ours, fince we have now fo great a Superiority at Sea; and lest the French should fortify this Harbour, in like Manner as they did that in the faid Island of Cape Breton, and thereby give another tempting Azylum for the diffress'd Sugar Planters of Barbados, and the Leeward Islands, without some farther Relief, instead of additional Hardships.

THEY Coin small Pieces of Silver in France for the particular Uses of their Sugar Colonies, and send it there to pay off their Governors, and other publick Officers, and to ease their Trade. On the other Hand, the British Sugar Planters raise Money to pay, not only their own Governors and other publick Officers, but also the Governors of Bermuda and the Bahama Islands in America, as well as the Governor of the Island of Fersey in Europe.

THE tender Care the French take of their Trade is further evident from the following Extract taken from the before-mention'd Memorial,

Memorial, presented by the Deputies of the Council of Commerce to the Royal Council in 1701, viz.

"The Deputies are obliged to observe further to the Council, that for three or four Years past, a Duty is levied, at St. Domingo, of two Sols per Livre, or Pound Weight, on Indigo shipp'd off there. This Novelty is the more pernicous, because that Drug serves for dying our Manufactures into Blues or Blacks, and because we make a considerable Traffick of it to the North. Tis of great Importance for the Council to be pleased to take off this Duty, which is capable of ruining the Cultivation of this Drug." Page 15.

THESE two Sols per Pound Duty on Indigo, is about 4 per Cent on 2 s. 3 d. Sterling, the usual Price of one Pound of Indigo in the West-Indies. I wish we could see such a Report here with Regard to the Duties paid by the British Sugar Planters.

This Council of Trade is so wisely established, that the Royal Council form their Resolutions, chiefly upon the Informations they receive from it; and this Establishment seems more agreeable to the Intention of improving Commerce, as this Council is chiefly elected by Merchants of their principal trading Towns; and besides the elected must be Men that have been a long Time engaged in Commerce.

Now I have shewn the particular Care the French have taken to encourage their Sugar Trade, and the great Success they have met with, I shall observe that a \*lost Trade, of this Nature and Consequence, cannot be regain'd without the TENDEREST CARE of the British Legislature; nor can the most industrious People, in that Part of the World, make any great Improvements in their Quantity of Sugar, so as to afford any considerable direct Exportation to foreign Markets, until they advance their Number of Negroes,

and other Stock and Property proportionably, which cannot be expected in any short Space of Time, if at all, whilst so large a Proportion of the neat Profits of their present Stock and Property is taken away for Duties and Taxes.

And besides the greater Part of our Sugar, according to the present Situation of our Sugar Trade, must come to Great Britain, from the Insluence the Merchants and Factors of Great Britain have over the Planters that are indebted to them, together with the Encouragements the French receive from their Mother Country, as they can thereby afford their Sugar cheaper at Foreign Markets than the English can, without plentiful Crops on our Part, whilst short Crops happen on theirs.

SINCE this is the Case, let every Man judge whether our Sugar Trade can bear more Duties, or whether it does not stand in Need of immediate Relief; for if our Quantity of Sugar continues to \* abate, the Price in Great Britain will, of Course, be much higher, which will consequently increase the Practice of Smuggling Loas Sugar from Holland and Hamburgh, as has been practised for many Years past, in the North of Scotland, and other Parts of Great Britain.

AND should the expected Revenue, from this proposed additional Duty on Sugar be found † insufficient, what will be the Consequence of such an additional Duty?

For suppose the Consumption of British Sugar, in Great Britain, should, by Means of high Taxes, smuggling and Desertion into foreign Colonies, be reduced to 400,000 Cwt. after an additional Duty of 2 s. 4 d per Cwt. should be laid, which is much about the Quantity imported into Great Britain this Year, then the Duties of 3 s. 6 d. and 2 s. 4 d. will fall short of the sin-

<sup>\*</sup> Vide Appendix B. No. II.

gle Duty of 3 s. 6 d. from 1728 to 1735 upwards of \* 13,000 l. per Annum.

THERE was indeed a great Importation of Sugar into Great Britain during this last mentioned Term of 7 Years, which brought the Price down to a very low Ebb. This discouraged imuggling of Foreign Loaf-Sugar, and increased the Consumption of British Sugar, and consequently the Revenue. And will not the Decrease of the Consumption of British Sugar have the contrary Effect? Since whatever Quantities of Sugar this Nation shall consume over and above what shall be imported from our Plantations, must be fmuggled in, which will substitute the Products of our Rivals in the Room of our own, to the great Prejudice of the Landed-Interest of this Kingdom, as it will abate the Consumption of all Sorts of our + Manufactures that are fent not only directly to the Sugar Plantations, but also to Africa, Ireland, Madeira, and the Northern Colonies and Fisheries, in Exchange for Negroes, Salt Beef, Pork, Fish, Train-Oil, Timber-Staves and other Necessaries for the Sugar Colonies. All which

#### \* Vide Appendix C.

† Woollen, Linnen, Silk, Iron, Leather, Copper, Brass and other Manusactures, and particularly Duroys, Camblets, Crapes, Cottons, Pennistones, Kerseys, Broad-Cloth, Stockings, Hats. Handkerchiefs, Straining-Cloth, Callicocs, Fustians, Tickens, Lace, Lawns, Oznabrigs, Garlix, Silesias, Check, Hollands-Duck, Hammels, Crocus, Cambrick, Saddles, Gloves, Harness, Shoes, Boots, Belts, Hoés, Bills, Locks, Nails. Bar-Iron, Axle-Trees, Cart-Streekes, Coppers, Stills, Ladles, Scummers, Cranes, Pumps, Coolers, Knives, Gudgeons, Capoofes and Steps, Windmill Cases, Brasses, Buckles, Hoops, Sugar-Pots and Drips, Lead, Pewter, Cordage, Coals, Bricks, Tiles, Soap, Tallow, Candles, Pipes, Tobacco, Cards, Beer, and Ale, Oats, Beans, Bacon, Pease, Cheese, Butter, Oatmeal, Spice, Wigs, Snuff. Pickles, Oil of all Sorts, Books, Paint, Horses, Guns, Pistols, Gunpowder, Drums, Trumpets and Hautboys, Medicines, Haberdashery, and Turnery-Wares, China, Glass, and Earthen Wares, Grind-Stones, Paving-Stones, Beds, Chairs, Cabinets, Escrutores, Clocks, Watches, Wrought-Plate, Carpets; and in short all Sorts of Houshold Goods and Apparel.

now maintain and support a large Branch of the British Navigation.

It has also been urged, that Sugar is a luxurious Commodity, and therefore ought to be further tax'd; but when the Nature and Usefulness of that Commodity are duly weighed and consider'd, it may well be imagin'd that whilst we are confuming Sugar, we are, in Effect, confuming the British Products and Manufactures just mentioned, from which it originally arises. -And besides, Sugar gives Vent to Tea, Coffee, Chocolate, Rum, Arrack, and many other Commodities that pay large Duties to the Crown: These Duties will also abate in Proportion to the Abatement of the Confumption of those Articles, which are chiefly confumed by those that can afford it; and besides they contribute largely towards supporting our Trade to the East Indies, as well as the West-Indies, and all other Trades dependant thereon. And Sugar also gives a Vent to many Sorts of Fruits of Great Britain, which are used for Sweetmeats, and for Home made Wines; but when Sugar is too high, many of those Fruits will fall to the Ground and rot.

SINCE it is thus apparent that the Manufactures and Traffick, and consequently the Navigation, Wealth and naval Power of Great Britain, depend, in great Measure, on the Trade of our Sugar Islands, it seems but reasonable it should meet with all due Encouragement.

Ar least that nothing should be done to the Prejudice of this Trade, and consequently to the Prejudice of Old England, as it must end in the surther Encouragement of the French, our greatest Rivals in Trade; for Discouragements on one Hand, will always give Advantage to the Competitor.

THE Consequence of which will infallibly, in the Course of a few Years, give our natural Enemy, and most powerful

ful Rivals, a Superiority over us in their NAVEE FORCE; fince \* " the same Causes which streighten the British Commerce, " will naturally enlarge the Prench; and the Naval Power of either " will thrive or languish, in the same Degree, as their " Commerce gathers or loses Strength: and if so powerful and populous a Nation as that of France, become superior to us by Sea, our Whole is lost, and we are no more a "People.

Wide Mr. Addison's Works, Vol. 3. Page 46.



APPENDIX

#### NUMBER I.

COMPUTATION on the Price of Sugar, and shewing the nett Income of the British Sugary in America, after paying Duties and other Charges.

#### In Time of PEACE.

Suppose 75000 Hhds of Sugar, of 12 Cwt. round, were produced in all the British Sugar Islands in any one Year, that 5000 were shipped to North America and directly to foreign Markets, and the rest imported into Great Britain and sold at 251. per Cwt. in an Average, and that 80000 Cwt. were re-exported, and that 50000 Hhds of Rum and Molasses were made in the same Year.

				70000 Hhds. at 25s. per Cwt. or 15l. per Hhd.  5000 Hhds. of Sugar to North America, and directly to foreign Markets, at 10l. and 350000 Hhds. of Rum and Molasses, at 6l. round	
			per red.	For annual Supplies to make the above Goods, from Great Britain, Ireland,	
t.	\$.		d.	Guincy, Madeira, and the Northern Colonies, together with \$ 584000 other Plantation Expences	
0	5	5	8	After allowing 350000 for Rum, &c. as above	
0	3	3	9	Freight, at 45s. per Hhd 157500	
0	0	)	9	Insurance on the nett Value to the Planters, at 4 per Cent. to cover 31500	
0	1	1	1	Commission and Port Charges, at 13 s. per Hhd 45500	
0	11		3	234500 318500	
11				581500	>
-			ounding.	DUTIES to be deducted.	
•	. :	2	1	Paid in the Plantations 4 1-half per Cent. and for Militia, Fortification, 60000 and Governors, &c.	4
-	, ,	4	5	Paid in Great Britain 3s. 6d. per Cwt. on 760000 Cwt. consumed, after de- ducting 5 per Cent. for Prompt Payment	
•	)	6	6	186000	,
•	0 1	3	6	Remains to all the Planters for the nett Income of their Plantations £ 395000	,
		0	0		
				Charges on one Hundred Weight of Sugar as above  Duties as above per Hundred  0 11	3
				Remains to the Planters	9
				£ 1 5	0

N. B. 4s. 5d. per Ct. Duties from § 13s. 9d. per Ct. is 31 per Cent. or 6s. 6d now paid out of every 20s. Sterling, and the proposed additional Duty of 2s. 4d. per Ct. from † 9s. 4d. per Ct. will be 25 per Cent. or 25l. out of every 10ol. clear'd by the Planter in general from the neat Income of their Plantations, when 70000 Hhds, of Sugar are sold in Great Britain in the Year at 25s. per Ct.

#### NUMBER. II.

COMPUTATION on the Price of Sugar, shewing the neat Income of the British Sugary in America, after paying Duties and other Charges.

#### In Time of WAR with France.

Suppose 65000 Hhds. of Sugar, of 12 Hund. round, were produced in all the British Sugar Islands in any one Year, that 5000 were shipped for North America, &c. and the rest imported into Great Britain and sold at 42 s. per Hund. that 120000 Hund. were re-exported, and that 42000 Hhds. of Rum and Molasses were made in the same Year.

	rges	per red.	60000 Hhds. of Sugar at 42 s. per Hund. or 25 l. 4s. per Hhds 5000 Hhds of Sugar at 12 l. and 42000 Hhds. of Rum and Molass	Tes at 64.	_	1512000 312000
***	ındı				£	1824000
I.			Supplies and Expences in making the Sugar, Package, and Carriag to the Sea Side, as per Computation Numb. I.	584000		
0	7	10 1	After deducting 312000 l. for Rum, &c. as above.  Advance fince the War 30 per Cent.	175200	#f0200	
0	8	0 6 ½	Freight, at 41. 16s. per Hhd.  Insurance on the Charges and Duties in the Plantations and on the neat Income, after paying the Home Duties and Charge	3 344000	759200	
			at 21 1-half per Cent. in an Average, which is 28 per Cent. to cover 100 l. and amounts to 3 l. 18 s. per Hhd.	)		
0	1	7	Commission, Brokerage and Port Charges, at 19 s. per Hhd.	57000	579000	
1	8	6				1338200
			R	emains -	- 1	485800
5	terl	Pounding.	Paid in the Plantations 4 1-half per Cent. and for Militia, Fortifica			
0	3	11	tendance on exercifing on Alarums, and for Coats, Sadbines, Pistols, Gunpowder, Maintenance of Prisoners, Paid in Great Britain 3 s. 6 d. per Hund. on 600000 Hund. consume	dles, Car-		
0	4	1	ducting 5 per Cent. for Prompt Payment	, untot 60-	99750	
0	8	0				19375
•	12	0	Remains to the Planters, being the Interest of their Property -		- 4	292050
I	0	0				
		-	Charges on one Hund. Wt. of Sugar, as above  Duties as above	-		3 8 6
					2 3	
			Remains the Planter's neat Income on his Property	T -	9	0 13 6
			Remains the Planter's neat Income on his Property	T -	5	0 13 6

N. B. \* 53. 5d. per Hund. Duty from § 135. 6d. is 40 per Cent. or 35. now paid out of every 205. Sterling, and the proposed additional Duty of 25. 4d. from † 85. 1d. is 28 1-half per Cent. which is 281. 105. out of every 2001. which the Planters in general clear from their Plantations, when 60000 Hhds, of Sugar sell in Great Britain at 425. per Hund. Wt.

#### NUMBER III.

#### In Time of WAR with France.

Suppose 55000 Hhds of Sugar shall be produced, that 5000 shall be shipp'd to North America, &c. and the rest imported into Great-Britain, and sold at 48 s. per Hundred; that 60000 be re-exported, and that 36000 Hhds of Rum and Molasses are made.

1.   s.   d.   Expence in Peace   584000     0   10   4 After deducting 276000 l. for Rum, &c. as above   584000     0   10   4 After deducting 276000 l. for Rum, &c. as above   584000     0   10   4 After deducting 276000 l. for Rum, &c. as above   759200     0   8   0   Freight, at 4 l. 16 s.   240000   759200     0   7   8   Infurance, at 4 l. 12 s.   230000   230000     0   10   10   10   10   10   10	Charges per Hundred Weight.  Charges per Hundred Weight.  L. s. d.  Expence in Peace O 10 4 After deducting 276000 l. for Rum, &c. as above O 5 11 Advanced fince the War 30 per Cent. O 7 8 Infurance, at 4l. 16s. O 7 8 Infurance, at 4l. 12s. O 1 9 Commission, Brokerage and Custom-House Charges, at 21s. per Hhd  Charges, at 21s. per Hhd  Remains  Remains  D U T I E S to be deducte  A 3 Plantation Duties O 4 3 Plantation Duties O 4 3 Plantation Duties O 4 1 3 s. 6d. on 540000 Hundred consumed  O 8 4 O 11 8 Remains to the Planters  Charges per Hundred Weight Duties	_	276000
Hundred Weight.  Hhds of Rum and Molasses at 61.  Lexpence in Peace  Expence in Peace  After deducting 276000 l. for Rum, &c. as above  In 171600  So Freight, at 4l. 16s.  Remains  Charges, at 21s. per Hhd  In the Pound Sterling.  DUTIES to be deducted.  O 4 3 Plantation Duties  A 3 s. 6d. on 540000 Hundred confumed  O 4 1 3s. 6d. on 540000 Hundred confumed  Remains - £. 25352	Hundred Weight.  I. s. d.  Expence in Peace  O 10 4 After deducting 276000 l. for Rum, &c. as above  O 5 11 Advanced fince the War 30 per Cent.  O 7 8 Infurance, at 4l. 16s.  O 1 9 Commission, Brokerage and Custom-House  Charges, at 21s. per Hhd  Sterling.  D UT IES to be deducte  O 4 3 Plantation Duties  O 4 3 Plantation Duties  O 4 3 Plantation Duties  O 1 8 Remains to the Planters  O 1 8 Remains to the Planters  O Charges per Hundred Weight  Duties	-	276000
Expence in Peace  4 After deducting 276000 l. for Rum, &c. as above  5 11 Advanced fince the War 30 per Cent. — 175200  759200  8 Freight, at 4 l. 16 s. — 240000  759200  1 9 Commission, Brokerage and Custom-House  Charges, at 21 s. per Hhd — 52500  In the Pound Sterling.  DUTIES to be deducted.  9 1000  4 3 Plantation Duties  4 4 3 s. 6d. on 540000 Hundred consumed  89775  18077  18077  Legis at 21 s. per Hind — 91000  18077  18077  18077	Expence in Peace  4 After deducting 276000 l. for Rum, &c. as above  5 11 Advanced fince the War 30 per Cent.  7 8 Infurance, at 4l. 16s.  7 8 Infurance, at 4l. 12s.  7 9 Commission, Brokerage and Custom-House  7 Charges, at 21s. per Hhd  8 Sterling.  DUTIES to be deducted  1 3 s. 6d. on 540000 Hundred consumed  8 4  1 1 8 Remains to the Planters  1 0 0 Charges per Hundred Weight  Duties		
O 10 4 After deducting 276000 l. for Rum, &c. as above  O 5 11 Advanced fince the War 30 per Cent. — 175200  O 8 0 Freight, at 4l. 16s. — 240000  O 7 8 Infurance, at 4l. 12s. — 230000  O 1 9 Commission, Brokerage and Custom-House 3 52500  Charges, at 21s. per Hhd — 5 522500  Inthe Pound Sterling.  D UT IES to be deducted.  O 4 3 Plantation Duties — 91000  O 4 1 3s. 6d. on 540000 Hundred consumed — 89775  O 8 4  O 11 8 Remains to the Planters — £. 25352	O 10 4 After deducting 276000 l. for Rum, &c. as above O 5 11 Advanced fince the War 30 per Cent. — 175200 O 8 O Freight, at 4 l. 16 s. — 240000 O 7 8 Infurance, at 4 l. 12 s. — 230000 O 1 9 Commission, Brokerage and Custom-House 2 Charges, at 21 s. per Hhd — 5  Inthe Pound Sterling.  D U T I E S to be deducte O 4 3 Plantation Duties O 4 3 Plantation Duties O 4 3 Plantation Duties O 1 8 Remains to the Planters O 8 4 O 11 8 Remains to the Planters O Charges per Hundred Weight Duties  To Charges per Hundred Weight Duties		1716000
O 5 11 Advanced fince the War 30 per Cent.       — 175200         O 8 0 Freight, at 41. 16s.       — 240000         O 7 8 Infurance, at 41. 12s.       — 230000         O 1 9 Commission, Brokerage and Custom-House 3 52500       — 522500         I 13 7       — 522500         Inthe Pound Sterling.       Remains — £. 43430         O 4 3 Plantation Duties       — 91000         O 4 3 Plantation Duties       — 91000         O 4 3 Sterling.       — 91000         O 4 3 Plantation Duties       — 91000         O 4 3 Remains to the Planters       — 18077         O 8 4       O 11 8 Remains to the Planters       — £. 25352	O 5 II Advanced fince the War 30 per Cent. — 175200  O 8 O Freight, at 4l. 16s. — 240000 O 7 8 Infurance, at 4l. 12s. — 230000 O I 9 Commission, Brokerage and Custom-House		
759200 75	o 8 o Freight, at 4l. 16s. — 240000 o 7 8 Infurance, at 4l. 12s. — 230000 o 1 9 Commission, Brokerage and Custom-House } Charges, at 21s. per Hhd — 5  In the Pound Sterling.  DUTIES to be deducte o 4 3 Plantation Duties o 4 1 3s. 6d. on 540000 Hundred consumed  o 8 4 o 11 8 Remains to the Planters — — — — — — — — — — — — — — — — — — —		
O 8 o Freight, at 41. 16 s. O 7 8 Infurance, at 41. 12 s. O 1 9 Commission, Brokerage and Custom-House 3 52500  Charges, at 21 s. per Hhd — 5 522500  In the Pound Sterling.  D U T I E S to be deducted.  O 4 3 Plantation Duties O 4 1 3 s. 6d. on 540000 Hundred consumed — 91000 O 4 1 3 s. 6d. on 540000 Hundred consumed — 89775 O 8 4 O 11 8 Remains to the Planters — £. 25352	o 7 8 Infurance, at 41. 12s. o 1 9 Commission, Brokerage and Custom-House } Charges, at 21s. per Hhd		•
0       7       8 Infurance, at 41. 12s.       230000         0       1       9 Commission, Brokerage and Custom-House } 52500         I       13       7         Charges, at 21s. per Hhd       522500         In the Pound Sterling.         DUTIES to be deducted.         0       4       3 Plantation Duties       91000         0       4       13s. 6d. on 540000 Hundred consumed       89775         0       8       4         0       11       8 Remains to the Planters       4. 25352	o 7 8 Infurance, at 41. 12s. o 1 9 Commission, Brokerage and Custom-House } Charges, at 21s. per Hhd		•
Charges, at 21 s. per Hhd ———————————————————————————————————	In the Pound Sterling.  DUTIES to be deducted  A 3 Plantation Duties  4 1 3 s. 6d. on 540000 Hundred confumed  Charges per Hundred Weight  Duties  Charges per Hundred Weight  Duties		
Charges, at 21s. per Hhd — 5 52500  In the Pound Sterling.  DUTIES to be deducted.  O 4 3 Plantation Duties O 4 1 3s. 6d. on 540000 Hundred confumed O 8 4 O 11 8 Remains to the Planters  - 522500  Remains — £. 43430  128170  Remains — £. 43430  18077  18077	In the Pound Sterling.  DUTIES to be deducted  A 3 Plantation Duties  4 1 3 s. 6d. on 540000 Hundred confumed  Remains  Duties  Charges per Hundred Weight  Duties  **Confused**		
In the Pound Sterling.  DUTIES to be deducted.  O 4 3 Plantation Duties — 91000 O 4 1 3 s. 6d. on 540000 Hundred confumed — 89775 O 8 4 O 11 8 Remains to the Planters — £. 25352	In the Pound Sterling.  DUTIES to be deducte  1 3 5. 6d. on 540000 Hundred confumed  1 8 Remains to the Planters  1 0 0 Charges per Hundred Weight  Duties  Remains  Remains  Remains		
In the Pound Sterling.  DUTIES to be deducted.  O 4 3 Plantation Duties — 91000 O 4 1 3 s. 6d. on 540000 Hundred confumed — 89775 O 8 4 O 11 8 Remains to the Planters — £. 25352	DUTIES to be deducted  O 4 3 Plantation Duties O 4 3 S. 6d. on 540000 Hundred confumed  O 8 4 O II 8 Remains to the Planters  O Charges per Hundred Weight  Duties	52250	0
In the Pound Sterling.  DUTIES to be deducted.  O 4 3 Plantation Duties — 91000 O 4 1 3 s. 6d. on 540000 Hundred confumed — 89775 O 8 4 O 11 8 Remains to the Planters — £. 25352	DUTIES to be deducted  O 4 3 Plantation Duties O 4 3 S. 6d. on 540000 Hundred confumed  O 8 4 O II 8 Remains to the Planters  O Charges per Hundred Weight  Duties	33-	- 1281700
DUTIES to be deducted.  O 4 3 Plantation Duties	DUTIES to be deducted  O 4 3 Plantation Duties O 4 3 S. 6d. on 540000 Hundred confumed  O 8 4 O II 8 Remains to the Planters  O Charges per Hundred Weight  Duties		
D U I I E S to be deducted.  O 4 3Plantation Duties	D U I I E S to be deducted  4 3 Plantation Duties  4 1 3 s. 6d. on 540000 Hundred confumed  8 4  11 8 Remains to the Planters  Charges per Hundred Weight  Duties  **	- £.	434300
0 4 1 3 s. 6d. on 540000 Hundred confumed — 89775 0 8 4 0 11 8 Remains to the Planters — £. 25352	O 4 1 3 s. 6d. on 540000 Hundred confumed O 8 4 O 11 8 Remains to the Planters O Charges per Hundred Weight Duties **	d.	
0 4 1 3 s. 6d. on 540000 Hundred confumed — 89775 0 8 4 0 11 8 Remains to the Planters — £. 25352	O 4 1 3 s. 6d. on 540000 Hundred confumed O 8 4 O 11 8 Remains to the Planters O Charges per Hundred Weight Duties **	01000	,
0 8 4 0 11 8 Remains to the Planters — £. 25352	O 8 4 O 11 8 Remains to the Planters  Charges per Hundred Weight Duties  *	2	
o II 8 Remains to the Planters — — £. 25352	Remains to the Planters  Charges per Hundred Weight Duties  *	- 9//3	
가는 그들은 사람이 나를 생겼다면서 살아가면 하면 하는데 나를 하는데 하는데 하는데 하는데 하는데 그렇게 그렇다.	Charges per Hundred Weight Duties *		773
	Duties * Charges per Hundred Weight	#	C. 253525.
	Duties * Charges per Hundred Weight		
Charges per Hundred Weight			1 13 7
	Remains to the Planters — — + 0		
		8 5	•
A A			\$ 0 14 5
<del></del> § 0 14			2 0
BANGER ENGLISHED BEING BERKELLEN BERKELLEN BANGER BERKELLEN BERKELLEN BERKELLEN BERKELLEN BERKELLEN BERKELLEN			2 8 0

N. B. \* 6 s. per Hund. Duties, from § 14 s. 5 d. per Hund. is 41 ½ per Cent. or 8 s. 4 d. now paid out of every 20 s. Sterling, and the propos'd additional Duty of 2 s. 4 d. per Hund. from †8 s. 5 d. per Hundred is 27½ per Cent. or 27 l. 10 s. out of every 100 l. that now remains to the Planters in general, when 50000 Hhds of Sugar sell in Great-Britain at 48 s. per Hundred,

APPENDIX

#### NUMBER IV.

#### In Time of WAR with France.

Suppose the British Sugar Plantations shall be reduced by dry Weather, Hurricane and Blast, besides high Duties, to 45000 Hhds of Sugar of Hund. each, and that 400000 Hund. shall be imported into Great-Britain, and all consumed there, and sold at 56 s. per Hund. in an Average, and that 30000 Hhds of Rum and Molasses shall be made, then the Account will stand thus.

40000 Hhds of Sugar at 56s. per Hund. or 33l. 12s. per Hhds Charges per 5000 Hhds of Sugar at 12l. and 30000 Hhds of Rum and Hundred Weight.  Molasses at 6l.	£. 1344000 240000
l. s. d.	1584000
1 1 8 Expences as per Appendix A. No. II. III. — 7592 0 8 o Freight, at 4l. 16s. per Hhd — 192000 0 9 4 Infurance, as per No. II. at 5l. 12s. 224000 0 2 o Commissions, &c. 1l. 4s. — 48000	00
2 1 0	00 — 1223200
In the Pound Sterling. DUTIES to be deducted.	360800
o 4 5 Plantation Duties 8000 o 4 5 3 s. 6 d. per Hundred on 480000 Hundred 7980	
0 8 10 0 11 2 Remains for the Planters Interest on their Plantations and Proper	
Charges per Hundred as above Duty per Hundred as above Remains to the Planters  *0 6  to 8	2 1 0
£	, 2 16 0

N. B. \* 6s. 8d. per Hundred Duties from § 15 per Hundred is 44 per Cent. or 8s. 10d. now paid out of every 20s. Sterling, and the propos'd additional Duty of 2s. 4d. from †8s. 4d. is 28 per Cent. or 28l. out of every 100l. that will remain to the Planters in general, when 40000 Hhds of Sugar fell in Great-Britain at 56s. per Hundred.

APPENDIX

#### NUMBER I.

SUGARS produced by the French in the Year 1742, as by Enquiry into that Article, by Order of the French King, &c.

On Martinique and the adjacent Isles On Hispaniola	Tierces. 83000 neat 106000	Qrs.	Ct. 622500 848000
	189000		1470000

This is about the Quantity of 122500 Hhds. of 12 Hund. each.

#### SUGARS produced by the English in the Year 1742.

Imported into Great Britain Shipp'd from the Islands to the Northern Colonies and foreign Markets	ds. of 12 Hund. 60950 5000	Hund. 731410 60000
Exported from Greac Britain to Ireland and all foreign Markets  Confumed in Great Britain  —	65950 5236 53331	791410 62831 639979

## SUGARS produced by the Portugueze, by Estimate, in the Year 1736, in Brazils.

At Pernaboca – Bahaia de Dodos Sant. Rio Geneiro, &c.	Chefts. 11000 32000 24600		in all	Hund. 132000 384000 296200
	67600	Chefts	Containing	812200

#### SUGARS produced by the Dutch.

About 35000 Hhds. per Ann. ——— Hund. 420000

APPENDIX

## PPENDIX B.

#### NUMBER II.

SUGARS produced by the English, in an annual Medium, from Christmas 1728 to Christmas 1742, and from thence down to Christmas 1746.

#### On all the British Islands.

	Hhds. 12 Hund,	Hund.
From Christmas 1728 to Christmas 1735	79536	954437
Shipped from the Islands to the British Norther Colonies, &c.	n} 5000	60000
Imported into Great Britain Exported from Great Britain to Ireland and a foreign Markets	74500	894437 126961
Consumed in Great Britain	63920	767476
From Christmas 1735 to Christmas 1742 -	71289	855471
Shipped from the Islands to the British Northern Colonies, &c.	n } 5000	60000
Imported into Great Britain	66289	795471
Exported from Great Britain, as above —	5964	71567
Confumed in Great Britain	60325	723904
		04.0
From Christmas 1742 to Christmas 1746	65523	78628r
Shipped from the Islands to the British Northern Colonies, &c.	3 5000	60000
Imported into Great Britain	60523	726281

APPENDIX

## APPENDIX

On the Consumption of SUGAR in England, and on Duties thereon.

The annual Medium for seven Years, from Christmas 1728 to Christmas 1735, was 76000 Hund. at 3 s. 6 d. per Hund. £ 126350

Suppose the British Sugary shall continue declining to the undermentioned Quantities, by Means of high Duties, Smuggling, Desertion of our Sugar Planters to foreign Sugar Colonies.

600000 Hund. at 35. 6 d. per Hund. 99750 at 25. 4 d. 70000

The Revenue would be advanced per Ann. by the additional Duty formerly proposed, £43400.

500000 Hund. at 3 s. 6 d. per Hund. 83125 at 2 s. 4 d. 58333

Gain, \_\_\_\_ £ 15108.

400000 Hund. at 3 s. 6 d. per Hund. 66500
at 2 s. 4 d. 6666

Loss per Ann. by the Declension of } £ 13184

I will not carry my Computation lower than 400000 Hund. because should such a Diminution happen, and continue any Time, by Means of high Duties and otherwise, the British Sugar Islands, would, in all Probability, fall into the Hands of their over-powerful Neighbours, at some unlucky Juncture, before any Help could be had from Europe.

FINIS.

